

Walder, Charles

From: Leyde, Ron
Sent: Wednesday, June 9, 2021 4:24 PM
To: Allen K. Allred; Matthew A. Goldman
Cc: Walder, Charles; Jacob, Kate; Flaiz, James R.; Applebaum, Linda; Rine, Kristen; McMahan, Pamela
Subject: RE: [External]Geauga Park District Separation

Good Afternoon Mr. Allred,

Thank you for your prompt response and clarification of your communication with Mr. Frederick. We suspected that your involvement may have been overemphasized, and appreciate your noting that you nor your office has vetted and subsequently been satisfied with the status of this transition. We also appreciate your information and input regarding ORC 117.171. We too question the validity of this code in this particular transition among other issues and as such we have been in communication with our Prosecutor's Office regarding this issue. They have been cc'd on this email.

As a result of your email, we agree that there is no need to take up any more of your time regarding this issue at this time and a meeting would not be productive. We do, however, wish to remain on record that the Geauga County Auditor's Office has serious concerns regarding the preparedness and implementation of this transition.

Again, we appreciate your time and willingness to meet with us if it were necessary, especially on such short notice.

Thank you and have a good evening,

Ronald H. Leyde

Chief Deputy Auditor – Fiscal Manager

Geauga County Auditor's Office

Auditor Charles E. Walder

231 Main Street, Suite 1A

Chardon, OH 44024

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Fax: 440-279-2184

From: Allen K. Allred [mailto:AKAllred@ohioauditor.gov]
Sent: Wednesday, June 9, 2021 12:31 PM
To: Leyde, Ron; Matthew A. Goldman
Cc: Walder, Charles; Jacob, Kate
Subject: RE: [External]Geauga Park District Separation

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This email contains a World Wide Web link. Use caution when following links as they could open malicious web sites.

- Helpdesk

Ron,

As of last week we became aware of the intended transition, but I want to be crystal clear we are in no way aligned or in agreement or even vetted any aspects of the intended transition other than knowing it's in statute and others have done so. It came to our attention because a Certificate of Transition Complaint under the new ORC 117.171 (AOS

Bulletin 2021-005) was filed with our office. I said that complaint process wouldn't apply to date and spoke with Michael to get more background information. I said the certificate of transition MAY apply if they do what they intended to do, but can't do anything until that actually happens and would need to consult with AOS legal on that aspect.

This is the recent AOS Bulletin that discusses the process when it applies. [2021-005.pdf \(ohioauditor.gov\)](#) I don't know whether that intended transition is proper and I don't know if the transition (if proper) is one where the certificate of transition definitely applies as it is not a typical situation and would be the first one actually filed in the state.

I hope that clarifies things up a bit and especially removes that implication that we are aligned and satisfied. Does that change the request to meet? It's a tough turnaround but we can try to squeeze something in if you still do - I just don't know what value we are adding before Friday. The main concern seems to be from a legal perspective that would be deferred to your legal counsel / prosecutor's office.



From: Leyde, Ron <RLeyde@gcauditor.com>
Sent: Wednesday, June 9, 2021 11:46 AM
To: Allen K. Allred <AKAllred@ohioauditor.gov>; Matthew A. Goldman <MAGoldman@ohioauditor.gov>
Cc: Walder, Charles <cwalter@gcauditor.com>; Jacob, Kate <kjacob@gcauditor.com>
Subject: [External]Geauga Park District Separation

***** Auditor of State Security Notice *** This e-mail is from an external source. Think before you click links or open attachments.**

Good Morning,

The Geauga County Auditor's Office is in receipt of communication from Michael Frederick, Finance Manager for the Geauga Park District. In his communication, he is asserting that a Treasurer/Fiscal Officer will be appointed by the Board of Park Commissioners and that the Geauga County Auditor removed as fiscal officer of the District on June 11, 2021. We have concerns over this transition from legal, accounting, and audit perspectives, especially in this shortened time frame. Mr. Frederick asserts that you are both aware of this situation **implying you are aligned and satisfied that the Park District is prepared for this transition.** Auditor Walder would like to have a Webex or similar type video conference meeting including myself, Kate Jacob (our Chief Compliance Officer), and you both to discuss this transition as we would like to be sure that we are meeting the Auditor of State's expectations as well as expressing our concerns of this expedited transition. Unfortunately, there is a sense of urgency as the Board's meeting is scheduled for Friday, June 11, 2021 at 8:30am. Please let me know at your earliest convenience as to when you may be available so that we can get something set up.

Thank you for your time and consideration and look forward to hearing from you soon.

Thank you,

Ronald H. Leyde

Chief Deputy Auditor – Fiscal Manager
Geauga County Auditor's Office

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